

FILING INSTRUCTIONS FOR SPECIAL ASSESSMENT APPEAL

Please follow the instructions for filing a small claims special assessment appeal. For any questions that are not answered in these instructions please see the Tribunal's website at www.michigan.gov/taxtribunal or contact our office at 517-373-3003.

Line 1. The "petitioner" is the party or parties filing the appeal. If there is more than one petitioner, you **must** use an additional sheet of paper to provide the name, address and daytime phone number for each petitioner.

Line 2. The petitioner does not have to be represented by an attorney or agent to file an appeal with the Tribunal. If the petitioner is using an attorney or agent, you **must** provide that attorney or agent's name, address and daytime phone number. If the petitioner elects to have an attorney or agent, **only** the attorney or agent will receive notices and orders from the Tribunal. The attorney or agent will also be the person required to appear at the hearing.

Line 3. Provide the name of the county the property is located. Provide the name of the city or township the property is located. Please circle either city **or** township to designate the type of the local unit of government

Line 4. If the city or township is not the entity who levied the Special Assessment, specify the name of the Special Assessment District, for example, "Jones Lake Improvement Board."

Line 5. Specify the date of the hearing that was held to confirm the Special Assessment. Indicate whether you protested at the hearing held to confirm the special assessment roll. If not, give your reason(s) for not protesting.

Line 6. Specify your reason(s) for appealing the special assessment.

Line 7. List each parcel ID number, the tax year at issue for each parcel, the amount of the Special Assessment as levied and the amount you feel the Special Assessment should be.

Line 8. You must provide the reason(s) in support of your contention of Special Assessment.

Line 9. The filing fee for a Special Assessment appeal is based upon the amount of the Special Assessment in contention. The amount of special assessment in contention is the difference between the special assessment as confirmed on the special assessment roll and what YOU feel the special assessment should be. Your filing fee will be 2% of the amount of special assessment in contention, not to be less than \$25.00 or more than \$250.00. To assist you in calculating the appropriate fee, you may go to the Tribunal's website and click on "Filing Fee Information". Make check payable to the State of Michigan.

Line 10. Petitioner must sign this form, unless represented by an attorney or agent. If using an attorney or agent, **only** the attorney or agent must sign.

REMEMBER: You must provide to the Tribunal: the original and a copy of the completed petition, both with attachments. The Tribunal will then forward an answer form and a copy of your petition with attachments to the appropriate unit of government (respondent). The respondent will have an allotted period of time to respond. Once this time has passed the case will be ready for the scheduling of a hearing. The Tribunal will send a notice of hearing to parties prior to the scheduled hearing date.

To check the status of your appeal, check our website at www.michigan.gov/taxtribunal.